

**FILED**

OCT 31 2019

CLERK U.S. DISTRICT COURT  
WEST. DIST. OF PENNSYLVANIAIN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA

v.

Criminal No. 19-331

SUE O'NEILL

**INFORMATION MEMORANDUM**

AND NOW comes the United States of America, by its attorneys, Scott W. Brady, United States Attorney for the Western District of Pennsylvania, and Lee J. Karl, Assistant United States Attorney for said District, and submits this Information Memorandum to the Court:

**I. THE INFORMATION**

A 7-count information was filed against the above-named defendant for alleged violations of federal law:

<u>COUNT</u>	<u>OFFENSE/DATE</u>	<u>TITLE/SECTION</u>
1	Fraud by Wire January 29, 2019	18 U.S.C. § 1343
2-7	Filing a False Income Tax Return April 15, 2014 (Count 2) April 15, 2015 (Count 3) April 15, 2016 (Count 4) April 15, 2017 (Count 5) April 15, 2018 (Count 6) April 15, 2018 (Count 7)	26 U.S.C. § 7206(1)

**II. ELEMENTS OF THE OFFENSES****A. As to Count 1:**

In order for the crime of Fraud by Wire, in violation of 18 U.S.C. § 1343, to be established, the government must prove all of the following essential elements beyond a reasonable doubt:

1. That SUE O'NEILL devised a scheme to defraud or to obtain money or property or the intangible right of honest services by materially false or fraudulent pretenses, representations or promises or willfully participated in such a scheme with knowledge of its fraudulent nature;

2. That SUE O'NEILL acted with the intent to defraud; and

3. That in advancing, furthering, or carrying out the scheme, SUE O'NEILL transmitted any writing, signal, or sound by means of a wire, radio, or television communication in interstate commerce or caused the transmission of any writing, signal, or sound of some kind by means of a wire, radio, or television communication in interstate commerce.

Third Circuit Model Criminal Jury Instruction 6.18.1343.

**B. As to Counts 2 – 7:**

In order for the crime of Filing a False Income Tax Return, in violation of 26 U.S.C. § 7206(1), to be established, the government must prove all of the following essential elements beyond a reasonable doubt:

1. That SUE O'NEILL made and subscribed and filed an income tax return;

2. That the tax return document contained a written declaration that it was made under the penalties of perjury;

3. That the return was false regarding a material matter;

4. That SUE O'NEILL did not believe the return document was true and correct as to that material matter; and

5. That SUE O'NEILL acted willfully.

Third Circuit Model Criminal Jury Instruction 6.26.7206.

### **III. PENALTIES**

#### **A. As to Count 1: Fraud by Wire (18 U.S.C. § 1343):**

##### **1. Individuals - The maximum penalties for individuals are:**

(a) imprisonment for not more than twenty (20) years;

(b) a fine not more than the greater of;

(1) \$250,000 (18 U.S.C. § 3571(b)(3));

or

(2) an alternative fine in an amount not more than the greater of

twice the gross pecuniary gain to any person or twice the pecuniary loss to any person other than the defendant, unless the imposition of this alternative fine would unduly complicate or prolong the sentencing process (18 U.S.C. § 3571(d));

(c) a term of supervised release of not more than three (3) years (18 U.S.C. §§ 3559, 3583);

(d) Any or all of the above.

#### **B. As to Counts 2-7: Filing a False Income Tax Return (26 U.S.C. § 7206(1)):**

1. A term of imprisonment of not more than three (3) years (26 U.S.C. § 7206(1));

2. A fine of not more than \$250,000 (18 U.S.C. §§ 3571(d) and (e));

3. A term of supervised release of not more than one (1) year (18 U.S.C. § 3583(b)(3));

4. All of the above.

### **IV. MANDATORY SPECIAL ASSESSMENT**

A mandatory special assessment of \$100.00 must be imposed at each count upon which the defendant is convicted, pursuant to 18 U.S.C. § 3013.

**V. RESTITUTION**

Restitution is required in this case as to Counts 1-7, together with any authorized penalty, as part of the defendant's sentence pursuant to the plea agreement and 18 U.S.C. §§ 3663, 3663A, and 3664.

**VI. FORFEITURE**

As set forth in the Information, forfeiture is applicable in this case.

Respectfully submitted,

SCOTT W. BRADY  
United States Attorney

A handwritten signature in black ink, appearing to read 'L. J. Karl', is written over a horizontal line.

LEE J. KARL  
Assistant U.S. Attorney  
PA ID No. 87856